

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE: REFCO INC. SECURITIES  
LITIGATION

MDL-1902 (GEL)

MARC S. KIRSCHNER,  
As Trustee of the Refco Litigation Trust,

Plaintiff,

v.

GRANT THORNTON LLP, MAYER  
BROWN, ROWE & MAW, LLP; ERNST &  
YOUNG U.S. LLP;  
PRICEWATERHOUSECOOPERS LLP;  
CREDIT SUISSE SECURITIES (USA) LLC  
(f/k/a CREDIT SUISSE FIRST BOSTON  
LLC); BANC OF AMERICA SECURITIES  
LLC; DEUTSCHE BANK SECURITIES  
INC.; PHILLIP R. BENNETT; SANTO C.  
MAGGIO; ROBERT C. TROSTEN; TONE N.  
GRANT; REFCO GROUP HOLDINGS, INC.;  
LIBERTY CORNER CAPITAL  
STRATEGIES, LLC; WILLIAM T. PIGOTT;  
EMF FINANCIAL PRODUCTS, LLC; EMF  
CORE FUND, LTD.; DELTA FLYER FUND,  
LLC; ERIC M. FLANAGAN; INGRAM  
MICRO, INC.; CIM VENTURES, INC.;  
BECKENHAM TRADING CO. INC.;  
ANDREW KRIEGER; COAST ASSET  
MANAGEMENT, LLC (f/k/a COAST ASSET  
MANAGEMENT LP); CS LAND  
MANAGEMENT, LLC; and CHRISTOPHER  
PETITT,

Defendants.

Case No. 07 Civ. 11604 (GEL)

ECF Filed

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure [formerly Local General Rule 1.9], the undersigned counsel for defendant Ernst & Young LLP (“EY”) (a private non-governmental party) represents that EY has no publicly held affiliates.

Dated: January 28, 2008

Respectfully submitted,

Respectfully submitted,

/s/ Christopher Harris  
One of the Attorneys for Defendant

Ernst & Young LLP

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